

# SIKKIM



## GOVERNMENT

## GAZETTE

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 06<sup>th</sup> August, 2018**

**No. 396**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 20/2018-State Tax (Rate)**

**Date 26<sup>th</sup> July, 2018**

### NOTIFICATION

In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Sikkim Goods and Services Tax Act, 2017 (12 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue & Expenditure, No.5/2017-State Tax (Rate), dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 284, dated the 6<sup>th</sup> July, 2017, namely:-

In the said notification, in the opening paragraph the following proviso shall be inserted, namely,

*"Provided that,-*

- (i) nothing contained in this notification shall apply to the input tax credit accumulated on supplies received on or after the 1<sup>st</sup> day of August, 2018, in respect of goods mentioned at serial numbers 1, 2, 3, 4, 5, 6, 6A, 6B, 6C and 7 of the Table below; and
  - (ii) in respect of said goods, any unutilised input tax credit lying in balance, after payment of tax for and upto the month of July, 2018, on the inward supplies received up to the 31<sup>st</sup> day of July 2018, shall lapse."
2. This notification shall come into force on the 27<sup>th</sup> July, 2018.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**